GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE COURT-FEES ACT, 1870,
(ACT VII OF 1870),

AS MODIFIED UP TO THE 1ST FEBRUARY, 1909,

WITH

AN APPENDIX,

CONTAINING NOTIFICATION NO. 4650, DATED THE 10TH SEPTEMBER, 1899, REDUCING AND REMITTING COURT-FEES, BROUGHT UP TO DATE,

AND

AN INDEX.

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STATEMENT OF REPEALS AND AMENDMENTS.

SECTION 2 AND SCHEDULE III REPEALED	ACT XIV OF 1870, SCH.
NEW SECTION 2 ADDED	ACT X OF 1901, S. 2.
SECTION 7, NEW CLAUSE (C. C.) INSERTED AND SECTION AMENDED	ACT VI OF 1905, S. 2 (1) (2).
SECTION 15 AND SCHEDULE I, ART. 2, AMENDED	ACT XX OF 1870, S. 1.
SCHEDULE I REPEALED IN PART	ACT VIII OF 1871, SCH. I.
SECTION 19, CL. XXIV, AMENDED	ACT XV OF 1872, S. 2.
SCTIONS 19A TO 19H ADDED	ACT XIII OF 1875, S. 6.
SCHEDULE I, ART. 13, ADDED (*for the Punjab*)	ACT XVIII OF 1884, S. 71, AS AMENDED BY ACT XXV OF 1899, S. 6.
SECTION 20 REPEALED IN PART AND SECTION 23 REPEALED	ACT XVII OF 1887, SCH.
SCHEDULES I AND II REPEALED IN PART AND AMENDED	ACT VI OF 1889, S. 18.
SECTION 19, CL. VIII, AND SCHEDULE I, AMENDED	ACT VII OF 1889, S. 13 (2).
SHEDULE I AMENDED	ACT XI OF 1889, S. 84, AND ACT V OF 1908, S. 155.
SECTION 19, CL. IV, REPEALED, AND SCHEDULE II, ART. i, REPEALED IN PART	ACT XIII OF 1889, SCH.
SECTIONS 19H, 19I, 19J, 19K, INSERTED	ACT XI OF 1899, S. 2.
SECTIONS 3, 7, 10, 19, 19C AND 19G REPEALED IN PART, AND SECTIONS 24, 32 AND SCHEDULE II, ARTS. 8 AND 9, REPEALED, AND SECTION 34, SCHEDULE I, ART. 2, AND SCHEDULE II, ART. 4, AMENDED	ACT XII OF 1891, SCH.
SECTION 16 REPEALED	ACT V OF 1908, S. 156.
SCHEDULE I, ART. 14, ADDED (*for Lower Burma*)	ACT XI OF 1889, S. 84, AND VI OF 1900, S. 47.
SCHEDULE I, ART. 15, ADDED (*for Upper Burma*)	REG. I OF 1896, S. 36, AS AMENDED BY REG. 5 OF 1903, S. 4.
SCHEDULE II, ART. 10, REPEALED	ACT VIII OF 1890, SCH.
SCHEDULE II, ART 11, REPEALED	ACT V OF 1908, S. 155.
SCHEDULE II, ART. 15, REPEALED	ACT V OF 1908, S. 156.
SCHEDULE II, ART. 19, AMENDED	ACT V OF 1908, S. 155, SCH. 4.
SCHEDULE III, AND ANNEXURES ADDED	ACT XI OF 1899, S. 3.

The following changes have been made in reprinting the Act:—

(1) repealed matter has been omitted, explanatory notes being inserted:

(2) amendments have been inserted in their proper places, with explanatory foot-notes:

(3) references to repealed Acts have been altered as directed by the enactment which effects the repeal, explanatory foot-notes being inserted:

(4) some further foot-notes have been added for convenience of reference:

(5) the number and year of Acts referred to in the text have been noted in the inner margin, except where both appear in the text:

(6) section-numbers occurring in the text have been printed in figures instead of in words:

(7) an appendix has been added:

(8) the marginal notes have in some instances been revised, as has also been the index.

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ACT No. VII OF 1870.[1]

[*11th March, 1870.*]

THE COURT-FEES ACT, 1870,

[As modified up to the 1st February, 1909.]

CHAPTER I.

PRELIMINARY.

1. This Act may be called the Court-fees Act, 1870. Short title.

It extends to the whole of British India; Extent of Act.

And it shall come into force on the first day of April, 1870. Commencement of Act.

2. In

[1] For the Statement of Objects and Reasons, *see* Gazette of India, 1869, Pt. V, p. 57 and for Proceedings in Council, *see ibid*, 1869, Supplement, pp. 1179 and 1452; *ibid*, 1870, Supplement, pp. 52, 378, 421, 427 and 434.

For rules under the Act by the High Court, Madras, Appellate side, *see* Fort St. George Gazette, Supplement, dated 20th December 1904, p. 1, and for Civil Rules of practice by the same Court, under this Act, the Civil Procedure Code and certain other Acts, for observance by the Subordinate Civil Courts in that Province, except the Small Cause Court at Madras, *see ibid*, 1905, Supplement, p. 1.

Act 7 of 1870 has been declared in force—

in Upper Burma generally (except the Shan States) by the Burma Laws Act, 1898 (13 of 1898), s. 4 (1), Bur. Code.

in British Baluchistan, by the British Baluchistan Laws Regulation (1 of 1890), s. 3, Bal. Code;

in the Santhal Parganas, by the Santhal Parganas Settlement Regulation (3 of 1872), as amended by the Santhal Parganas Justice and Laws Regulation, 1899 (3 of 1899), Ben. Code, Vol. I;

in the sub-division of Angul, by the Angul District Regulation, 1894 (1 of 1894), s. 3, Ben. Code, Vol. I.

It has also been declared, by notification under s. 3 (*a*) of the Scheduled Districts Act, 1874 (14 of 1874) to be in force in the following Scheduled Districts, namely:—

the District of Hazaribagh, *see* Gazette of India, 1881, Pt. I, p. 507;

the District of Lohardugga (now the Ranchi District, *see* Calcutta Gazette, 1899, Pt. I, p. 41; the District of Lohardugga then included the present District of Palamau, separated in 1894), *see* Gazette of India, 1881, Pt. I, p. 508;

the District of Manbhoom, *see* Gazette of India, 1881, Pt. I, p. 509;

the Pargana Dhalbhoom in the District of Singbhoom, *see* Gazette of India, 1881, Pt. I, p. 510;

the Scheduled Districts in Ganjam and Vizagapatam, *see* Gazette of India, 1898, Pt. I, p. 869;

the Tarai of the Province of Agra, *see* Gazette of India, 1876, Pt. I, p. 505.

"Chief Controlling Revenue-authority" defined.

[1]2. In this Act, unless there is anything repugnant in the subject or context, "Chief Controlling Revenue-authority" means—

(*a*) in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the [2] North-Western Provinces and the Chief Commissioner of [3] Oudh—the Board of Revenue;

(*b*) in

It has been extended by notification under s. 5 of the same Act to the Kolhan in the district of Singbhoom, *see* Gazette of India, 1907, Pt. I, p. 655, and under ss. 5 & 5A of that Act to the following Scheduled Districts, namely:—

The Garo Hills District, the Khasi and Jaintia Hills District, the Naga Hills District, the North Cachar Sub-division of the Cachar District, the Mikir Hill Tract in the Nowgong District and the Dibrugarh Frontier Tract in the Lakhimpur District, provided that the Act does not apply to natives of these districts and tracts who are assessed to house-tax except in such places and cases as the Deputy Commissioner may withdraw from the operation of the exemption, *see* Assam Gazette, 1897, Pt. I, p. 861; Gazette of India, 1884, Pt. I, p. 164; the Lushai Hills, with the same proviso, *see* Gazette of India, 1904, Pt. I, p. 913, and Assam Gazette, 1904, Pt. II, p. 787.

It has also been applied to the Baluchistan Agency territories by the Baluchistan Agency Laws Law, 1890, s. 4 (1), Bal. Code.

The Act came into permanent operation in Aden on 1st April, 1876, *see* Bombay Government Gazette, 1876, Pt. I, p. 956.

It has been declared inapplicable to proceedings before officers making a settlement, and in certain other cases under the Santhal Parganas Settlement Regulation (3 of 1872), s. 8, as amended by the Santhal Parganas Justice and Laws Regulation, 1899 (3 of 1899), Ben. Code, Vol. I.

The Act has been amended in Upper Burma by the Upper Burma Civil Courts Regulation, 1896 (1 of 1896), s. 36 as amended by the Upper Burma Civil Courts (Amendment) Regulation, 1903 (5 of 1903), Bur. Code; in the Punjab, by the Punjab Courts Act, 1884 (18 of 1884), s. 71, Punjab and N. W. Code; and in Lower Burma by the Lower Burma Courts Act, 1900 (6 of 1900), s. 47.

The amount of fees payable in certain cases in the Province of Agra under s. 170 of the Agra Tenancy Act is to be computed as in the 4th Schedule to the Act, *see* U. P. Act 2 of 1901 (U. P. Code, Vol. II).

This Act does not apply to applications under s. 105 (*1*) and (*2*) of the Bengal Tenancy Act, 1885 (8 of 1885), *see* sub-s. 3 of s. 105 of that Act, Ben. Code, Vol. II.

[1] The present s. 2 was added by s. 2 of the Court-fees (Amendment) Act, 1901 (10 of 1901), Genl. Acts, Vol. V. The original section relating to repeal of enactments was repealed by the Repealing Act, 1870 (14 of 1870).

[2] These provinces are now known as the United Provinces of Agra and Oudh, and the Lieutenant-Governor and Chief Commissioner as the Lieutenant-Governor of those provinces, *see* Proclamation No. 996 P., dated the 22nd March, 1902, Gazette of India, 1902, Pt. I, p. 228, and the United Provinces Designation Act, 1902 (7 of 1902), Genl. Acts, Vol. V.

(*b*) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner;

(*c*) in Sindh—the Commissioner;

(*d*) in the Punjab and Burma, including Upper Burma—the Financial Commissioner; and

(*e*) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official Gazette,[1] appoint in this behalf.

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY-TOWNS.

Levy of fees in High Courts on their origina sides.

3. The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by[2] Statute 24 & 25 of Victoria, Chapter 104, section 15,

or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14,[3] * 20 and 21 of the second schedule to this Act annexed;

Levy of fees in Presidency Small Cause Courts.

and the fees for the time being chargeable in the Courts of Small Causes at the[4] Presidency-towns, and their several offices,

shall be collected in manner hereinafter appearing.

4. No

[1] For authority appointed for—
(1) the Island of Bombay, *see* Bombay Government Gazette, 1902, Pt. I, p. 35.
(2) Baluchistan, *see* Gazette of India, 1908, Pt. I, p. 389, and
(3) the Assam Valley Districts and certain parts of the district of Cachar, *see* E. B. & A. Gazette, 1905, Pt. I, p. 5.

[2] *See* the Indian High Courts Act, 1861 (24 & 25 Vict., c. 104), Coll. Stat., Ind., Vol. I.

[3] The word "sixteen" was repealed by the Repealing and Amending Act, 1891 (12 of 1891).

[4] *See* the Presidency Small Cause Courts Act, 1882 (15 of 1882), Cl. X, Genl. Acts, Vol. III.

(*Chapter II.—Fees in the High Courts and in the Courts of Small Causes at the Presidency-towns. —Sections 4-5.*)

Fees on documents filed, etc., in High Courts in their extraordinary jurisdiction:

4. No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

in their appellate jurisdiction:

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

as Courts of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Procedure in case of difference as to necessity or amount of fee.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one

one of general importance, in which case he shall refer it to the final decision of the first Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

Fees on documents filed, etc., in Mofussil Courts or in public offices.

6. Except in the Courts hereinbefore mentioned no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Computation of fees payable in certain suits

7. The amount of fee payable under this Act in the suits[1] next hereinafter mentioned shall be computed as follows :—

for money;

i. In suits for money (including suits for damages or compensation, or arrears of maintenance of annuities, or of other sums payable periodically)—according to the amount claimed:

for maintenance and annuities.

ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

for other

iii. In suits for moveable property other than money, where the subject-matter has a market-

[1] As to the valuation of suits for the purpose of determining the jurisdiction of Courts, *see* the Suits Valuation Act, 1887 (7 of 1887), Genl. Acts, Vol. IV.

moveable property having a market value; for moveable property of no market-value;

market-value—according to such value at the date of presenting the plaint:

iv. In suits—

(*a*) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

to enforce a right to share in joint family property; for a declaratory decree and consequential relief; for an injunction; for easements;

(*b*) to enforce the right to share in any property on the ground that it is joint family property,

(*c*) to obtain a declaratory decree or order, where consequential relief is prayed,

(*d*) to obtain an injunction,

(*e*) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts;

(*f*) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought [1] * * *:

for possession of lands, houses and gardens;

v. In suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(*a*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and

[1] The words "and the provisions of the Code of Civil Procedure, section thirty-one, shall apply as if for the word 'claim' the words 'relief sought' were substituted" were repealed by the Repealing and Amending Act, 1891 (12 of 1891).

and such revenue is permanently settled—

ten times the revenue so payable :

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid ;

and such revenue is settled, but not permanently—

five times the revenue so payable :

(*c*) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits :

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood :

(*d*) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned—the market-value of the land :

Provided that, in the territories subject to the Governor of Bombay in Council the value of the land shall be deemed to be— Proviso as to Bombay Presidency.

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment ;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment

assessment to Government—a sum equal to ten times the survey-assessment; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted:

Explanation.—The word "estate", as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or farmer or raiyat shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue:

for houses and gardens;

(*e*) Where the subject-matter is a house or garden—

according to the market-value of the house or garden:

to enforce a right of pre-emption;

vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed:

for interest of assignee of land-revenue;

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint:

to set aside an attachment;

viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest.

ix. In

ix. In suits against a mortgagee for the recovery of the property mortgaged, — to redeem;

and in suits by a mortgagee to foreclose the mortgage, — to foreclose;

or, where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money expressed to be secured by the instrument of mortgage:

x. In suits for specific performance— — for specific performance;

(*a*) of a contract of sale—according to the amount of the consideration:

(*b*) of a contract of mortgage—according to the amount agreed to be secured:

(*c*) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term:

(*d*) of an award—according to the amount or value of the property in dispute:

xi. In the following suits between landlord and tenant:— — between landlord and tenant.

(*a*) for the delivery by a tenant of the counterpart of a lease,

(*b*) to enhance the rent of a tenant having a right of occupancy,

(*c*) for the delivery by a landlord of a lease,

([1])(*cc*) for the recovery of immoveable property from a tenant including a tenant holding over after the determination of a tenancy,

(*d*) to contest a notice of ejectment,

(*e*) to

([1]) This clause was inserted by the Court-fees (Amendment) Act, 1905 (VI of 1905), s. 2 (1), Genl. Acts, Vol. VI.

(*e*) to recover the occupancy of[1] [immoveable property] from which a tenant has been illegally ejected by the landlord, and

(*f*) for abatement of rent—

according to the amount of the rent of the [1][immoveable property] to which the suit refers, payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the[2] acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

9. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

10. i. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.—

ii. In

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[1] These words were substituted for the word "land" by section 2 (2) of the Court-fees (Amendment) Act, 1905 (VI of 1905), Genl. Acts, Vol. VI.

[2] *See* now the Land Acquisition Act, 1894 (1 of 1894), Genl. Acts, Vol. IV.

ii. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

[1]

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

11. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuation.

12. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers

[1] Clause (iii) was repealed by the Repealing and Amending Act, 1891 (12 of 1891).

The wording of the clause was as follows—"Section 180 of the Code of Civil Procedure shall be construed as if the words 'the market-value of any property or' were inserted after the word 'ascertaining' and as if the words 'or annual nett profits' were inserted after the word 'damages'."

considers that the said question has been wrongly decided to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph ii, shall apply.

Refund of fee paid on memorandum of appeal.

13. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the[1] Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in[2] section 351 of the same Code for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

14. Where an[3] application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid

[1] *See* now Act 5 of 1908, Genl. Acts, Vol. VI.

[2] The reference to the Code of Civil Procedure, Act VIII of 1859, should now be read as applying to the corresponding provision of Act V of 1908.

[3] As to refund of fees paid on applications to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under the Code of Civil Procedure—*see* the Punjab Courts Act, 1884 (18 of 1884), s. 72, as amended by the Punjab Courts Act, 1899 (25 of 1899), Punjab and North West Code.

As to application for review of judgment, *see* the Code of Civil Procedure, 1908 (Act V of 1908), Genl. Acts, Vol. VI.

paid on the application as exceeds the fee which would have been payable had it been presented before [1] such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

15. Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the [2][application] as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (*b*) or clause (*d*).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. [*Additional fee where respondent takes objection to unappealed part of decree.*] *Rep. Act 5 of 1908.*

Multifarious suits.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the [3] Code of Civil Procedure, section 9.

Written examinations

18. When the first or only examination of a person who complains of the offence of wrongful confinement

[1] *See* Sch. I, Nos. 4 and 5, *infra*.

[2] The word "application" was substituted for the original words "plaint or memorandum of appeal," by the Court-fees Act Amendment Act, 1870 (20 of 1870), s. 1, Genl. Acts, Vol. II.

[3] *See* now the Code of Civil Procedure, 1908 (Act V of 1908), Sch. I, Order II, r. 6; Genl. Acts, Vol. VI.

of complainants.

finement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the [1] Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Exemption of certain documents.

19. Nothing contained in this Act shall render the following documents chargeable with any fee :—

i. Power-of attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.

ii. [*Rep. by the Repealing and Amending Act, 1891 (XII of 1891).*]

iii. Written statements called for by the Court after the first hearing of a suit.

iv. [*Rep. by the Cantonments Act, 1889 (XIII of 1889).*]

v. Plaints in suits tried by [2] Village Munsifs in the Presidency of Fort St. George.

vi. Plaints and processes in suits before District Panchâyats in the same Presidency.

vii. Plaints in suits before Collectors under [3] Madras Regulation XII of 1816.

viii. Probate of a will, letters of administration, [4][and, save as regards debts and securities, a certificate under [5] Bombay Regulation VIII of 1827], where the amount or value of the

[1] This reference should now be read as referring to the Code of Criminal Procedure (Act V of 1898)—*see* s. 3 of that Act, General Acts, Vol. V.

[2] *See* the Madras Village Courts Act, 1889 (1 of 1889), Mad. Code, Vol. II.

[3] Mad. Code, Vol. I.

[4] These words were substituted for the original words and figures "and certificate mentioned in the First Schedule to this Act annexed, No. 12," by the Succession Certificate Act, 1889 (7 of 1889), s. 13 (2), Genl. Acts, Vol. IV.

[5] Bombay Code, Vol. I.

the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.

ix. Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

x. Application relating to a supply for irrigation of water belonging to Government.

xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.

xii. Application for service of notice of relinquishment of land or of enhancement of rent.

xiii. Written authority to an agent to distrain.

xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

xvi. Petition, application, charge or information respecting any offence when presented, made

or

or laid to or before a Police-officer, or to or before the [1] Heads of Villages or the [2] Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay.

xvii. Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

xviii. Complaint of a public servant (as defined in the [3] Indian Penal Code) a municipal officer, or an officer or servant of a Railway Company.

xix. Application for permission to cut timber in Government forests, or otherwise relating to such forests.

xx. Application for the payment of money due by Government to the applicant.

xxi. Petition of appeal against the chaukidari assessment under [4] Act No. XX of 1856, or against any municipal tax.

xxii. Applications for compensation under any law for the time being in force relating to the [5] acquisition of property for public purposes.

xxiii. Petitions presented to the Special Commissioner appointed under [6] Bengal Act No. II of 1869 (*to ascertain, regulate and record certain tenures in Chota Nagpore*).

xxiv. [Petitions

[1] *See* Madras Regulations XI of 1816 and IV of 1821, s. 6, Mad. Code, Vol. I.

[2] *See* Bombay Village Police Act (8 of 1867), ss. 14, 15 and 16, Bom. Code, Vol. II.

[3] For the Indian Penal Code (Act XLV of 1860), *see* Genl. Acts, Vol. I.

[4] U. P. Code, Vol. I.

[5] *See* now the Land Acquisition Act, 1894 (1 of 1894), Genl. Acts, Vol. IV.

[6] Bengal Code, Vol. II.

(*Chapter IIIA.—Probates, Letters of Administration and Certificates of Administration.—Section 19A.*)

XV of 1872.

[1]xxiv. [Petitions under the Indian Christian Marriage Act, 1872, sections 45 and 48.][2]

CHAPTER IIIA.[3]

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

Relief where too high a court-fee has been paid.

19A. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue-authority [4][for the local area] in which the probate or letters has or have been granted,

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may—

(*a*) cancel the stamp on the probate or letters if such stamp has not been already cancelled;

(*b*) substitute another stamp for denoting the court-fee which should have been paid thereon; and

(*c*) make

[1] This clause was substituted for the original clause by the Indian Christian Marriage Act, 1872 (15 of 1872), s. 2, Genl. Acts, Vol. II. The original clause was as follows:— "petitions under the 14th and 15th of Victoria, Ch. 40 (*an Act for marriages in India*), s. 5, or under Act No. 5 of 1852, s. 9."

[2] For further exceptions, *see* Notification No. 4650, dated 10th September, 1889, in Appendix attached.

[3] Chapter IIIA was inserted by the Probate and Administration Act, 1875 (13 of 1875), s. 6, Genl. Acts, Vol. II.

[4] Substituted for the words "of the Province." by s. 3 (*1*) of the Court-fees (Amendment) Act, 1901 (10 of 1901), Genl. Acts, Vol. V.

(*Chapter IIIA.—Probates, Letters of Administration and Certificates of Administration.—Sections 19B-19C.*)

(*c*) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

Relief where debts due from a deceased person have been paid out of his estate.

19B. Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

19C. Whenever [1] * a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the

[1] The word "such" was repealed by the Repealing and Amending Act, 1891 (12 of 1891).

the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probates declared valid as to trust-property though not covered by court-fee.

19D. The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provision for case where too low a court-fee has been paid on probates, etc.

[1]19E. Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue-authority [2][for the local area] in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee

[1] As to power of Chief Controlling Revenue-authority to remit the whole or part of any penalty or forfeiture payable under section 19E, *see* the Probate and Administration Act, 1889 (6 of 1889), s. 20 (2), Genl. Acts, Vol. IV.

[2] Substituted for the words "of the Province" by s. 3 (1) of the Court-fees (Amendment) Act, 1901 (10 of 1901), Genl. Acts, Vol. V.

court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said Authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Administrator to give proper security before letters stamped under section 19E.

19F. In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of underpayment.

[1] 19G. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not within six months [2] * * * * * after the discovery of the

[1] As to recovery of penalties or forfeitures under s. 19G, *see infra*, s. 19J.

[2] The words and figures "after the first day of April, 1875, or" were repealed by the Repealing and Amending Act, 1891 (12 of 1891).

the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon.

[1] **19H.** (*1*) Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause [2] notice of the application to be given to the Collector.

(*2*) Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority [3][for the local area in which the High Court is situated].

(*3*) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(*4*) if

[1] Sections 19H, 19I, 19J & 19K were inserted by the Court-fees Amendment Act, 1899 (11 of 1899), s. 2, Genl. Acts, Vol. V.

[2] For form of notice under this clause prescribed by the Chief Court of Lower Burma, *see* Burma Gazette, 1902, Pt. IV, p. 625.

[3] Substituted for the words "of the Province" by s. 3 (2) of the Court-fees Amendment Act, 1901 (10 of 1901), Genl. Acts, Vol. V.

(*Chapter IIIA.—Probates, Letters of Administration and Certificates of Administration.—Section 19H.*)

(*4*) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property :

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the [1] Indian Succession Act, 1865, or, as the case may be, by section 98 of [2] the Probate and Administration Act, 1881. X of 1865. V of 1881.

(*5*) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(*6*) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(*7*) The finding of the Court recorded under sub-section (*5*) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19 E.

(*8*) The

[1] Genl. Acts, Vol. I.
[2] Genl. Acts, Vol. III.

(*Chapter III A.—Probates, Letters of Administration and Certificates of Administration.—Sections 19I-19K.*)

(*8*) The Local Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (*3*).

Payment of court-fees in respect of probates and letters of administration.

[1] **19I.** (*1*) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

(*2*) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (*4*).

Recovery of penalties, etc.

[1] **19J.** (*1*) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (*6*), and any penalty or forfeiture under section 19G may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector in any part of British India.

(*2*) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

Sections 6 and 28 not to apply to probates or letters of administration.

[1] **19K.** Nothing in section 6 or section 28 shall apply to probates or letters of administration.

CHAPTER IV.

[1] *See* first footnote on p. 25, *supra*.

CHAPTER IV.

PROCESS-FEES.

Rules as to costs of processes.

20. The High Court shall, as soon as may be, make rules[1] as to the following matters[2]:—

i. the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil [3][and Revenue] Courts established within the local limits of such jurisdiction;

ii. the fees chargeable for serving and executing processes issued by the Criminal Courts established within

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[1] As to the power to make rules and prescribe fees for processes in Lower Burma, *see* the Lower Burma Courts Act, 1900 (6 of 1900), s. 41. As to power of the Judicial Commissioner to make rules and regulate the fees to be paid for civil processes in Upper Burma, *see* the Upper Burma Civil Courts Regulation, 1896 (1 of 1896), s. 30 (*1*) (*a*), Bur. Code. As to power of the Bombay High Court to prescribe fees for processes issued by Courts constituted under the Bombay Civil Courts Act, 1869 (14 of 1869), *see* s. 42 of that Act, Bom. Code, Vol. I. As to computation of certain fees on applications under s. 17 of the Agra Tenancy Act, 1901 (U. P. Act 2 of 1901), *see* U. P. Code, Vol. II.

As to power of Chief Commissioner of British Baluchistan to make rules and prescribe fees, *see* the British Baluchistan Criminal Justice Regulation, 1896 (8 of 1896), s. 20 (*1*) (*a*), and the British Baluchistan Civil Justice Regulation, 1896 (IX of 1896), s. 92 (*a*), Bal. Code.

[2] For notifications issued under the powers conferred by this section in—

Ajmer-Merwara in conjunction with s. 22 . .	*see* Aj. R. and O., Vol. I.
Bombay . .	*see* Bom. R. and O., Vol. I.
Burma . .	*see* Burma Gazette, 1900, Pt. I, p. 325.
Madras . .	*see* Mad. R. and O., Vol. I.
United Provinces of Agra and Oudh . .	*see* United Provinces R. and O., Vol. I, and U. P. Gazette, 1904, Pt. I, p. 261.

For rules as to fees for serving and executing processes in the U. P., *see* U. P. of Agra and Oudh Gazette, 1903, Pt. I, p. 45.

For rules by Judicial Commissioner, Oudh, as to refund of process-fees by Revenue Courts, *see* U. P. Gazette, 1902, Pt. I, p. 708.

For Revenue Courts in Oudh, *see* U. P. Gazette, 1903, Pt. I, p. 46, and *ibid*, 1904, Pt. I, p. 261.

Central Provinces.	*see* Cen. Pro. R. and O., and Central Provinces Gazette, 1902, Pt. II, p. 466, and *ibid*, 1904, Pt. III, p. 373 (as to criminal processes).

[3] In the Punjab, the words "and revenue" are repealed, *see* the Punjab Land-revenue Act, 1887 (17 of 1887), Punj. and N.-W. Code.

within such limits in the case of offences other than offences for which police-officers may arrest without a warrant; and

iii. the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

Confirmation and publication of rules.

All such rules, alterations and additions shall, after being confirmed by the Local Government and sanctioned by the Governor General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

Tables of process-fees.

21. A table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

Number of peons in District and subordinate Courts.

22. Subject to [1] rules to be made by the High Court and approved by the Local Government and the Governor General of India in Council,

every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,

and

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[1] For rules made under the powers conferred by this section in—

Ajmer-Merwara .	*see* Aj. R. and O., Vol. I.
Assam, by the High Court, Calcutta .	*see* Assam Gazette, 1902, Pt. IIA, p. 824.
Bombay . .	*see* Bom. R. and O., Vol. I.
Madras . .	*see* Mad. R. and O., Vol. I, and Fort St. George Gazette, 1901, Pt. I, p. 1904.
United Provinces of Agra and Oudh . .	*see* United Provinces R. and O., Vol. I.
Central Provinces	*see* Cent. Prov. R. and O.

As to Burma, *cf.* s. 41 of the Lower Burma Courts Act, 1900 (6 of 1900).

Number of peons in Mofussil Small Cause Courts.

and for the purposes of this section, every Court of Small Causes established under [1]Act No. XI of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*) shall be deemed to be subordinate to the Court of the District Judge.

Number of peons in Revenue Courts.

[2]23. Subject to [3]rules to be framed by the Chief Controlling Revenue-authority and approved by the Local Government and the Governor General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

24. [*Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.*] *Rep. by the Repealing and Amending Act, 1891 (XII of 1891).*

CHAPTER V.

OF THE MODE OF LEVYING FEES.

Collection of fees by stamps.

25. All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

Stamps to be impressed or adhesive.

26. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the Governor

[1] The reference to Act XI of 1865 should now be read as the Provincial Small Cause Courts Act, 1887 (9 of 1887), s. 2 (*2*) and (*3*), Genl. Acts, Vol. IV.

[2] In the Punjab, s. 23 is repealed—*see* the Punjab Land-revenue Act, 1887 (17 of 1887), Punj. and N.-W. Code.

[3] For rules framed under the powers conferred by this section in—

Assam . .	*see* Assam M. R. and O.
Central Provinces .	*see* Cen. Prov. Gazette, 1905, Pt. III, p. 570.
Madras . .	*see* Mad. R. and O., Vol. 1.

As to Burma *cf.* s. 41 of the Lower Burma Courts Act, 1900 (6 of 1900).

ernor General of India in Council may, by notification in the Gazette of India, from time to time direct.[1]

Rules for supply, number, renewal and keeping accounts of stamps.

27. The Local Government may, from time to time, make[2] rules for regulating—

(*a*) the supply of stamps to be used under this Act,

(*b*) the number of stamps to be used for denoting any fee chargeable under this Act,

(*c*) the renewal of damaged or spoiled stamps, and

(*d*) the keeping accounts of all stamps used under this Act:

Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

Stamping documents inadvertently received.

28. No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But, if any such document is through mistake or inadvertence received, filed or used in any Court or office

[1] For rules as to levy of court-fees by adhesive and impressed stamps, *see* Gazette of India, 1883. Pt. I, p. 189.

[2] For rules under s. 27 for:—

(*1*) Ajmer-Merwara, *see* Aj. R. & O., Vol. I.

(*2*) Baluchistan, *see* Bal. Code, p. 122.

(*3*) Bengal, *see* Ben. Stat. R. & O., Vol. I and Cal. Gazette, 1907, Pt. I, p. 432.

(*4*) Bombay, *see* Bom. R. & O., Vol. I.

(*5*) Burma, *see* Burma Gazette, 1902, Pt. I, p. 9.

(*6*) Central Provinces, *see* Cen. Prov. Gazette, 1902, Pt. III, p. 69.

(*7*) Coorg, *see* Coorg R. and O.

(*8*) Eastern Bengal & Assam, *see* E. B. & A. Gazette, 1908, Pt. II, p. 642.

(*9*) Madras, *see* Mad. R. & O., Vol. I.

(*10*) N. W. Fron. Prov., *see* Gazette of India, 1902, Pt. II, p. 98.

(*11*) Punjab, *see* Punj. R. & O.

(*12*) United Provinces, *see* U. P. R. & O., Vol. I, Pt. I.

office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Cancellation of stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been [1] cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI.

MISCELLANEOUS.

Repayment of fees paid on applications to Criminal Courts.

31. i. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which police-officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

ii. In the case mentioned in section 18, the Court, if it convict the accused person, shall, in addition to the

[1] For rules regulating the cancellation of stamps in the Courts of Ajmer-Merwara, *see* Gazette of India, 1903, Pt. II, p. 1088.

the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

iii. When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

iv. All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

32. [*Amendment of Act VIII of 1859 and Act IX of 1869.*] *Rep. by the Repealing and Amending Act, 1891* (*XII of 1891.*)

Admission in criminal cases of documents for which proper fee has not been paid.

33. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

Sale of stamps.

[1]34. (*1*) The Local Government may from time to time make [2]rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(*2*) All

[1] This section was substituted for the original section by the Repealing and Amending Act, 1891 (12 of 1891), Genl. Acts, Vol. IV.

[2] For rules made by:—

Ajmer Merwara . .	*see* Gazette of India, 1903, Pt. II, p. 1068.
Bengal . . .	*see* Ben. Stat. R. and O. Vol. II and Calcutta Gazette, 1907, Pt. I, p. 432.
Bombay . . .	*see* Bombay R. and O., Vol. I and Bombay Government Gazette, 1907, Pt. I, p. 723.
Burma . . .	*see* Burma Gazette, 1902, Pt. I, p. 95.
Central Provinces . .	*see* Central Provinces Gazette, 1902, Pt. III, p. 70; *ibid*, 1903, Pt. III, p. 47.
Eastern Bengal and Assam	*see* E. B. and Assam Gazette, 1908, Pt. II, p. 642.
Punjab . . .	*see* Punjab Government Gazette, 1900, Pt. I, p. 406.
United Provinces . .	*see* North Western Provinces and Oudh Gazette, 1900, Pt. I, p. 621.

(*2*) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

(*3*) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Power to reduce or remit fees.

35. The Governor General of India in Council may, from time to time by [1]notification in the Gazette of India, reduce or remit in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed,

and may in like manner cancel or vary such order.

Saving of fees to certain officers of High Courts.

36. Nothing in Chapters II and V of this Act applies to the commission payable to the Accountant-General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

SCHEDULE I.

[1] For reductions and remissions of duty made under this power, *see* Notification No. 4650, dated 10th September, 1889, as amended and added to by subsequent notifications, in Appendix attached.

SCHEDULE I.

Ad valorem fees.

Number.		Proper Fee.
1. * Plaint [1][written statement pleading a set-off or counter-claim] or memorandum of appeal (not otherwise provided for in this Act) [1] [or of cross-objection] presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, For every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value exceeds one hundred rupees, For every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, For every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
	When such amount or value exceeds five thousand rupees, For every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Ten rupees.

* To ascertain the proper fee leviable on the institution of a suit, *see* the table annexed to this schedule.

[1] These words were inserted by s. 155 and the 4th Schd. of the Code of Civil Procedure, 1908 (Act V of 1908), Genl. Acts, Vol. VI.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
*Plaint, etc.—*contd.*	When such amount or value exceeds ten thousand rupees, For every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees, For every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees, For every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Twenty rupees.
	When such amount or value exceeds fifty thousand rupees, For every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	

* To ascertain the proper fee leviable on the institution of a suit, *see* the table annexed to this schedule.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
2. Plaint [1] *** in a suit for possession under [2][the Specific Relief Act, 1877, section 9].	... ...	A fee of one-half the amount prescribed in the foregoing scale.
3. [*Repealed by Act VIII of 1871.*]		
4. Application for review of judgment,[3] if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment,[3] if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court other than a High-Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees.	Four annas.

[1] The words " or memorandum of appeal " were repealed by the Court-fees Act Amendment Act, 1870 (20 of 1870), Genl. Acts, Vol. II.

[2] These words were substituted for the words and figures " Act No. XIV of 1859 " (*to provide for the limitation of suits*) by the Repealing and Amending Act, 1891 (12 of 1891), Genl. Acts, Vol. IV.

[3] As to application for review of judgment, *see* the Code of Civil Procedure, 1908 (Act V of 1908), Genl. Acts, Vol. VI.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
6. Copy, etc.—*contd.*	(*b*).—If such amount or value exceeds fifty rupees.	Eight annas.
	When such judgment or order is passed by a High Court.	One rupee.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees.	One rupee.
	When such decree or order is made by a High Court.	Four rupees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1879,[1] when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original. I of 1879
	(*b*).—In any other case.	Eight annas.

[1] *See* now the Indian Stamp Act, 1899 (2 of 1899), Genl. Acts, Vol. V.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or Office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Eight annas.
10. [*Repealed by the Guardians and Wards Act, 1890 (VIII of 1890).*]		
[1]11. Probate of a will or letters of administration with or without will annexed.	If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.	Two per centum on such amount or value: provided that when, after the grant of a certificate under the Succession Certificate Act, 1889, or any enactment repealed by that Act, or under the Regulation of the Bombay Code, [2] No. VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same

VII of 1889.

[1] The articles 11, 12 and 12A here printed were substituted for the original articles 11 and 12, by the Succession Certificate Act, 1889 (7 of 1889), s. 13 (*1*), Genl. Acts, Vol. V.

[2] Bombay Code, Vol. I.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
[1]11. Probate, etc.—*contd.*		estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
[1]12. Certificate under the Succession Certificate Act, 1889.[2]	In any case . .	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act. VII of 1889.
		NOTE.—(1) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.
		(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act and

[1] *See* first foot-note on preceding page.
[2] General Acts, Vol. IV.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
[1] 12. Certificate, etc.—*contd.*		where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
[1] 12A. Certificate under the Regulation of the Bombay Code[2], No. VIII of 1827.	...	(*1*) As regards debts and Securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889,[3] or in respect of an extension of such a certificate, as the case may be, and (*2*) as regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees.

of 1889.

[1] *See* 1st foot-note on p. 39.
[2] Bom. Code, Vol. I.
[3] General Acts, Vol. V.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
[1]13. Application to the Chief Court in the Punjab for the exercise of its jurisdiction under section 70 of the Punjab Courts Act, 1884, as amended by the Punjab Courts Act, 1899 [2][or to the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887].	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal. XVIII of 1884. XXV of 1899.
[3][14. Application to the Chief Court of Lower Burma for the exercise of its revisional jurisdiction under section 622 of the[4] Code of Civil Procedure or section 25 of the [5]Provincial Small Causes Courts Act, 1887.]	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.] XIV of 1882. IX of 1887.

[1] Inserted by the Punjab Courts Act, 1884 (18 of 1884), s. 71, as amended by the Punjab Courts Act, 1899 (25 of 1899,) s. 6, Punj. and N.-W. Code.

Similar fees are payable on the like applications to the Court of the Judicial Commissioner of the N.-W. Frontier-Province, *see* s. 85 (*1*) of the N.-W. Frontier Province Law and Justice Regulation, 1901 (7 of 1901) Punj. and N.-W. Code.

[2] These words were added by s. 1 of the Court-fees Amendment Act, 1900 (6 of 1900), Genl. Acts, Vol. V.

[3] *See* s. 84 of the Lower Burma Courts Act, 1889 (11 of 1889) and the Lower Burma Courts Act, 1900 (VI. of 1900), s. 47, Schedule I.

[4] *See* now Act 5 of 1908, Genl. Acts, Vol. VI.

[5] Genl. Acts, Vol. IV.

SCHEDULE I—*contd.*

Ad valorem fees—contd.

Number.		Proper Fee.
[1] [15. *Application to the Court of the Judicial Commissioner, Upper Burma, for the exercise of its revisional jurisdiction under section 622 of the* [2] *Code of Civil Procedure or section 25 of the* [3] *Provincial Small Causes Courts Act, 1887.* [4] * * * * *]	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.

V of 1882.

of 1887.

[1] This article was inserted in the first schedule to this Act in its application to Upper Burma, *see* the Upper Burma Civil Courts Regulation, 1896 (1 of 1896), s. 36, Bur. Code.

[2] *See* now Act 5 of 1908, Genl. Acts, Vol. VI.

[3] General Acts, Vol. IV.

[4] The words "or section 14 of the Upper Burma Civil Courts Regulation, 1896," were repealed by the Upper Burma Civil Courts (Amendment) Regulation, 1903 (5 of 1903), s. 4.

SCHEDULE I—*contd.*

Table of rates of ad valorem fees leviable on the institution of suits.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs. A. P.
...	5	0 6 0
5	10	0 12 0
10	15	1 2 0
15	20	1 8 0
20	25	1 14 0
25	30	2 4 0
30	35	2 10 0
35	40	3 0 0
40	45	3 6 0
45	50	3 12 0
50	55	4 2 0
55	60	4 8 0
60	65	4 14 0
65	70	5 4 0
70	75	5 10 0
75	80	6 0 0
80	85	6 6 0
85	90	6 12 0
90	95	7 2 0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs. A. P.
95	100	7 8 0
100	110	8 4 0
110	120	9 0 0
120	130	9 12 0
130	140	10 8 0
140	150	11 4 0
150	160	12 0 0
160	170	12 12 0
170	180	13 8 0
180	190	14 4 0
190	200	15 0 0
200	210	15 12 0
210	220	16 8 0
220	230	17 4 0
230	240	18 0 0
240	250	18 12 0
250	260	19 8 0
260	270	20 4 0
270	280	21 0 0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs. A. P.
280	290	21 12 0
290	300	22 8 0
300	310	23 4 0
310	320	24 0 0
320	330	24 12 0
330	340	25 8 0
340	350	26 4 0
350	360	27 0 0
360	370	27 12 0
370	380	28 8 0
380	390	29 4 0
390	400	30 0 0
400	410	30 12 0
410	420	31 8 0
420	430	32 4 0
430	440	33 0 0
440	450	33 12 0
450	460	34 8 0
460	470	35 4 0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs. A. P.
470	480	36 0 0
480	490	36 12 0
490	500	37 8 0
500	510	38 4 0
510	520	39 0 0
520	530	39 12 0
530	540	40 8 0
540	550	41 4 0
550	560	42 0 0
560	570	42 12 0
570	580	43 8 0
580	590	44 4 0
590	600	45 0 0
600	610	45 12 0
610	620	46 8 0
620	630	47 4 0
630	640	48 0 0
640	650	48 12 0
650	660	49 8 0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
660	670	50	4	0
670	680	51	0	0
680	690	51	12	0
690	700	52	8	0
700	710	53	4	0
710	720	54	0	0
720	730	54	12	0
730	740	55	8	0
740	750	56	4	0
750	760	57	0	0
760	770	57	12	0
770	780	58	8	0
780	790	59	4	0
790	800	60	0	0
800	810	60	12	0
810	820	61	8	0
820	830	62	4	0
830	840	63	0	0
840	850	63	12	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
850	860	64	8	0
860	870	65	4	0
870	880	66	0	0
880	890	66	12	0
890	900	67	8	0
900	910	68	4	0
910	920	69	0	0
920	930	69	12	0
930	940	70	8	0
940	950	71	4	0
950	960	72	0	0
960	970	72	12	0
970	980	73	8	0
980	990	74	4	0
990	1,000	75	0	0
1,000	1,100	80	0	0
1,100	1,200	85	0	0
1,200	1,300	90	0	0
1,300	1,400	95	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
1,400	1,500	100	0	0
1,500	1,600	105	0	0
1,600	1,700	110	0	0
1,700	1,800	115	0	0
1,800	1,900	120	0	0
1,900	2,000	125	0	0
2,000	2,100	130	0	0
2,100	2,200	135	0	0
2,200	2,300	140	0	0
2,300	2,400	145	0	0
2,400	2,500	150	0	0
2,500	2,600	155	0	0
2,600	2,700	160	0	0
2,700	2,800	165	0	0
2,800	2,900	170	0	0
2,900	3,000	175	0	0
3,000	3,100	180	0	0
3,100	3,200	185	0	0
3,200	3,300	190	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds.	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
3,300	3,400	195	0	0
3,400	3,500	200	0	0
3,500	3,600	205	0	0
3,600	3,700	210	0	0
3,700	3,800	215	0	0
3,800	3,900	220	0	0
3,900	4,000	225	0	0
4,000	4,100	230	0	0
4,100	4,200	235	0	0
4,200	4,300	240	0	0
4,300	4,400	245	0	0
4,400	4,500	250	0	0
4,500	4,600	255	0	0
4,600	4,700	260	0	0
4,700	4,800	265	0	0
4,800	4,900	270	0	0
4,900	5,000	275	0	0
5,000	5,250	285	0	0
5,250	5,500	295	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0
6,500	6,750	345	0	0
6,750	7,000	355	0	0
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0
25,000	26,000	895	0	0
26,000	27,000	915	0	0
27,000	28,000	935	0	0
28,000	29,000	955	0	0
29,000	30,000	975	0	0
30,000	32,000	995	0	0
32,000	34,000	1,015	0	0
34,000	36,000	1,035	0	0
36,000	38,000	1,055	0	0
38,000	40,000	1,075	0	0
40,000	42,000	1,095	0	0
42,000	44,000	1,115	0	0
44,000	46,000	1,135	0	0
46,000	48,000	1,155	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
48,000	50,000	1,175	0	0
50,000	55,000	1,200	0	0
55,000	60,000	1,225	0	0
60,000	65,000	1,250	0	0
65,000	70,000	1,275	0	0
70,000	75,000	1,300	0	0
75,000	80,000	1,325	0	0
80,000	85,000	1,350	0	0
85,000	90,000	1,375	0	0
90,000	95,000	1,400	0	0
95,000	1,00,000	1,425	0	0
1,00,000	1,05,000	1,450	0	0
1,05,000	1,10,000	1,475	0	0
1,10,000	1,15,000	1,500	0	0
1,15,000	1,20,000	1,525	0	0
1,20,000	1,25,000	1,550	0	0
1,25,000	1,30,000	1,575	0	0
1,30,000	1,35,000	1,600	0	0
1,35,000	1,40,000	1,625	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
1,40,000	1,45,000	1,650	0	0
1,45,000	1,50,000	1,675	0	0
1,50,000	1,55,000	1,700	0	0
1,55,000	1,60,000	1,725	0	0
1,60,000	1,65,000	1,750	0	0
1,65,000	1,70,000	1,775	0	0
1,70,000	1,75,000	1,800	0	0
1,75,000	1,80,000	1,825	0	0
1,80,000	1,85,000	1,850	0	0
1,85,000	1,90,000	1,875	0	0
1,90,000	1,95,000	1,900	0	0
1,95,000	2,00,000	1,925	0	0
2,00,000	2,05,000	1,950	0	0
2,05,000	2,10,000	1,975	0	0
2,10,000	2,15,000	2,000	0	0
2,15,000	2,20,000	2,025	0	0
2,20,000	2,25,000	2,050	0	0
2,25,000	2,30,000	2,075	0	0
2,30,000	2,35,000	2,100	0	0

SCHEDULE I—*contd.*

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
2,35,000	2,40,000	2,125	0	0
2,40,000	2,45,000	2,150	0	0
2,45,000	2,50,000	2,175	0	0
2,50,000	2,55,000	2,200	0	0
2,55,000	2,60,000	2,225	0	0
2,60,000	2,65,000	2,250	0	0
2,65,000	2,70,000	2,275	0	0
2,70,000	2,75,000	2,300	0	0
2,75,000	2,80,000	2,325	0	0
2,80,000	2,85,000	2,350	0	0
2,85,000	2,90,000	2,375	0	0
2,90,000	2,95,000	2,400	0	0
2,95,000	3,00,000	2,425	0	0
3,00,000	3,05,000	2,450	0	0
3,05,000	3,10,000	2,475	0	0
3,10,000	3,15,000	2,500	0	0
3,15,000	3,20,000	2,525	0	0
3,20,000	3,25,000	2,550	0	0
3,25,000	3,30,000	2,575	0	0

SCHEDULE I—*concld.*

Table of rates of ad valorem fees, etc.—concld.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
3,30,000	3,35,000	2,600	0	0
3,35,000	3,40,000	2,625	0	0
3,40,000	3,45,000	2,650	0	0
3,45,000	3,50,000	2,675	0	0
3,50,000	3,55,000	2,700	0	0
3,55,000	3,60,000	2,725	0	0
3,60,000	3,65,000	2,750	0	0
3,65,000	3,70,000	2,775	0	0
3,70,000	3,75,000	2,800	0	0
3,75,000	3,80,000	2,825	0	0
3,80,000	3,85,000	2,850	0	0
3,85,000	3,90,000	2,875	0	0
3,90,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000	...	3,000	0	0

SCHEDULE II.

Fixed Fees.

Number.		Proper Fee.
1. Application or petition	(*a*).—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; or when presented to any officer of land-revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition	One anna.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
1. Application or petition —*contd.*	relates solely to such conservancy or improvement; or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, [1]* * * * * or to any Court of Small Causes constituted under Act [2] No. XI of 1865 or under Act [3] No. XVI of 1868, section 20, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining	One anna.

[1] The words "or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. III of 1859" were repealed by the Cantonments Act, 1889 (13 of 1889), Genl. Acts, Vol. IV.

[2] *See* now the Provincial Small Cause Courts Act, 1887 (9 of 1887), Genl. Acts, Vol. IV, by which Act 11 of 1865 was repealed.

[3] *See* now s. 25 of the Bengal, North-Western Provinces and Assam Civil Courts Act, 1887 (12 of 1887), E. B. and Assam Code, Vol. I.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
1. Application or petition —*contd.*	a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.	One anna.
	(*b*).—When containing a complaint or charge of any offence other than an offence for which police-officers may, under the [1]Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court;	
X of 1882.	or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	Eight annas.

[1] *See* now the Code of Criminal Procedure, 1898 (Act V of 1898), Genl. Acts, Vol. V.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
1. Application or petition —*concld.*	or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.	Eight annas.
	(*c*).—When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.	One rupee.
	(*d*).—When presented to a High Court.	Two rupees.
2. Application for leave to sue as a pauper.	... ...	Eight annas.
3. Application for leave to appeal as a pauper.	(*a*).—When presented to a District Court.	One rupee.
	(*b*).—When presented to a Commissioner or a High Court.	Two rupees.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
4. Plaint or memorandum of appeal in a suit to obtain possession under Act [1] No. XVI of 1838, or [2] [the [3] Mamlatdars' Courts Act, 1876]. (Bom. VII of 1876.)		
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		
6. [4] [Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the [5] Code of Criminal Procedure, 1882, (X of 1882.) or the [6] Code of Civil Procedure. (XIV of 1882.)]	.....	Eight annas.
7. Undertaking under section 49 of the [7] Indian Divorce Act. (IV of 1869.)		
8. [*Rep. by the Repealing and Amending Act, 1891 (XII of 1891).*]		

[1] Bom. Code, Vol. I.

[2] These words were substituted for the words "Bombay Act No. V of 1864" (*to give Mamlatdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law*), by the Repealing and Amending Act, 1891 (12 of 1891), Genl. Act, Vol. IV.

[3] *See* now the Bombay Mamlatdars' Courts Act, 1906 (Bom. Act II of 1906), Bom. Code, Vol. IV.

[4] These words were substituted in article 6 for the words "Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority" by the Probate and Administration Act, 1889 (6 of 1889), s. 18 (*2*), Genl. Acts, Vol. IV.

[5] *See* now the Code of Criminal Procedure, 1898 (Act V of 1898), Genl. Acts, Vol. V.

[6] *See* now Act V of 1908, Genl. Acts, Vol. VI.

[7] Genl. Acts, Vol. II.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
9. [*Rep. by Act XII of 1891.*]		
10. Mukhtárnáma or Wakálatnáma.	When presented for the conduct of any one case—	
	(*a*).—to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (*b*) and (*c*) of this number,	Eight annas.
	(*b*).—to a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority,	One rupee.
	(*c*).—to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority.	Two rupees.

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
11. Memorandum of appeal when the appeal is not [1]* * * * from a decree or an order having the force of a decree, and is presented—	(*a*)—to any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority,	Eight annas.
	(*b*)—to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority.	Two rupees.
12. Caveat.		
13. Application under Act [2]No. X of 1859, section 26, or [3]Bengal Act No. VI of 1862, section 9, or [4]Bengal Act No. VIII of 1869, section 37.	... ...	Five rupees.

[1] The words "from an order rejecting a plaint or" were omitted by s. 155 (Sch. 4) of the Code of Civil Procedure, 1908 (Act 5 of 1908), Genl. Acts, Vol. VI.

[2] Act 10 of 1859 was repealed by the Bengal Tenancy Act, 1885 (8 of 1885), *see* the reprint of the Act as modified up to 31st May 1907, published by the Government of Bengal, in those portions of the Lower Provinces to which that Act extends and in the Chota Nagpur Division (except Manbhum and the Tributary Mahals) by the Chota Nagpur Landlord and Tenant Procedure Act, 1879 (Ben. Act 1 of 1879), (*see* now Ben. Act 6 of 1908), Ben. Code, Vol. II; in the Province of Agra by Act 18 of 1873; and in the Central Provinces, by the Central Provinces Tenancy Act, 1883 (9 of 1883), Central Provinces Code.

[3] Bengal Act 6 of 1862 was repealed by the Bengal Tenancy Act, 1885 (8 of 1885), so far as it affected those portions of the Lower Provinces to which that Act extends; and in the Chota Nagpur Division (except Manbhum and the Tributary Mahals) by the Chota Nagpur Landlord and Tenant Procedure Act, 1879 (1 of 1879), (*see* now Ben. Act 6 of 1908), Ben. Code, Vol. II.

[4] Bengal Act 8 of 1869 was repealed by the Bengal Tenancy Act, 1885 (8 of 1885).

SCHEDULE II—*contd.*

Fixed Fees—contd.

Number.		Proper Fee.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.[1] 15. [*Rep. Act 5 of 1908.*]	... ...	Five rupees.
16. [*Rep. by Act 6 of 1889, s. 18 (1).*]		
17. Plaint or memorandum of appeal in each of the following suits:— i. to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court: ii. to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates: iii. to obtain a declaratory decree where no consequential relief is prayed: iv. to set aside an award: v. to set aside an adoption: vi. every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	.....	Ten rupees.

XXI of 1866.

[1] Genl. Acts, Vol. I.

SCHEDULE II—*concld.*

Fixed Fees—concld.

	Number.		Proper Fee.
XIV of 1882.	18. Application under section 523 of the Code of Civil Procedure.[1]		
V of 1908.	[2][19. Agreement in writing stating a question for the opinion of the Court under the Code of [1]Civil Procedure, 1908.]	.....	Ten rupees.
IV of 1869.	20. Every petition under the [3]Indian Divorce Act, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	.....	Twenty rupees.
XV of 1865.	21. Plaint or memorandum of appeal under the [4]Parsi Marriage and Divorce Act, 1865.	—	

[1] Genl. Acts, Vol. VI.
[2] Substituted by s. 155 (4th Sch.) of the Code of Civil Procedure, 1908 (Act 5 of 1908), for the words and figures "Agreement under section 527 of the same Code."
[3] Genl. Acts, Vol. II.
[4] Genl. Acts, Vol. I.

SCHEDULE III.[1]

(*See section 191.*)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY, AS MAY BE NECESSARY).

IN THE COURT OF

Re Probate of the Will of , (*or administration of the property and credits of* ,) *deceased.*

I { solemnly affirm / make oath }

and say that I am the executor (or one of the executors or one of the next of kin) of , deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the abovenamed deceased died possessed or was entitled to at the time of his death, and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last-mentioned items, but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of .

ANNEXURE A.

	Rs.	A.	P.
VALUATION OF THE MOVEABLE AND IMMOVEABLE PROPERTY OF , DECEASED.			
Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc.			
(*State estimated value according to best of Executor's or Administrator's belief.*)			

Property

[1] This schedule was inserted by the Court-fees Amendment Act, 1899 (11 of 1899), s. 3, Gen. Acts, Vol. V. The original Schedule III was repealed by Act 14 of 1870.

	Rs.	A.	P.
Property in Government securities transferable at the Public Debt Office.			
(*State description and value at the price of the day; also the interest separately, calculating it to the time of making the application.*)			
Immoveable property consisting of			
(*State description, giving, in the case of houses, the assessed value, if any, and the number of years' assessment the market-value is estimated at, and, in the case of land, the area, the market-value and all rents that have accrued.*)			
Leasehold property			
(*If the deceased held any leases for years determinable, state the number of years' purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of makiny the application.*)			
Property in public companies . .			
(*State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.*)			
Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.			
(*State the amount of the whole; also the interest separately, calculating it to the time of making the application.*)			

	Rs.	A.	P.
Book debts .			
(*Other than bad.*)			
Stock in trade .			
(*State the estimated value, if any.*)			
Other property not comprised under the foregoing heads.			
(*State the estimated value, if any.*)			
TOTAL .			
Deduct amount shown in Annexure B not subject to duty.			
NET TOTAL .			

ANNEXURE B.

SCHEDULE OF DEBTS, ETC.

	Rs.	A.	P.
Amount of debts due and owing from the deceased, payable by law out of the estate.			
Amount of funeral expenses . . .			
Amount of mortgage incumbrances . .			
Property held in trust not beneficially or with general power to confer a beneficial interest.			
Other property not subject to duty . .			
TOTAL .			

APPENDIX.

NOTIFICATION REDUCING AND REMITTING COURT-FEES.

No. 4650, dated the 10th September, 1889 [*Gazette of India, 1889, Part I, p. 506*].

Under section 35 of the Court-fees Act, VII of 1870, and in supersession of all previous notifications under that section, it is hereby notified that, in exercise of the power to reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the First and Second Schedules to the said Act, the Governor General in Council has been pleased to make the reductions and remissions hereinafter set forth, namely:

A.—General for the whole of British India.

(1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use;

(2) to remit the fees chargeable on applications in writing, relating exclusively to the purchase of salt which is the property of the Government;

(3) to direct that, when a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer, without summoning the defendant, rejects it not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded;

(4) to remit the fees chargeable on—

(*a*) copies of village settlement-records furnished to landholders and cultivators during the currency or at the termination of settlement-operations;

(*b*) lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in Settlement Courts:

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement-records (other than lists of fields) extracted as aforesaid, which may be filed in any Court or office;

(5) to

[1](5) *to declare that the fee chargeable on a plaint filed in a suit for possession of immoveable property under section 9 of the* [2] *Specific Relief Act, I of 1877, shall be one-half of the amount prescribed in the scale of fees for plaints mentioned in article of the First Schedule.*

[3] (6) to direct that the fee chargeable on appeals from orders under clause (*c*) of section 244 of the [4] Code of Civil Procedure (Act XIV of 1882) shall be limited to the amounts chargeable under article 11 of the Second Schedule ;

(7) to remit the fees chargeable on security-bonds for the keeping of the peace by, or good behaviour of, persons other than the executants ;

(8) to remit the fee payable under article 1, clause (*c*), of the Second Schedule on an application or petition presented to a Chief Commissioner, when the application or petition is accompanied by a petition to the Government of India and contains merely a request that that petition may be forwarded to the Government of India ;

(9) to remit the fees chargeable under articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or Offices for the private use of persons applying for them :

Provided that nothing in this clause shall apply to copies when filed, exhibited or recorded in any Court of Justice or received by any public officer ;

(10) to remit the fees chargeable, under paragraph 4 of clause (*a*) and paragraph 2 of clause (*b*) of article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount :

Provided that the application is made within three months of the date on which the deposit first became payable to the party making the application ;

(11) to remit, with reference to clause xi of section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land ;

(12) to remit the fees chargeable on applications for loans under the Land [5] Improvement Loans Act, XIX of 1883, or the Agriculturists' Loans Act, XII of 1884 ; [5]

(13) to remit the fee chargeable on an application made by a person to the Collector under the second paragraph of section 39 of the [6] Indian Stamp Act, I of 1879, for the return to that person, or to the Registration-officer who impounded it, of a document impounded and sent to the Collector by a Registration-officer ;

(14) to

[1] Clause (5) is superseded by the amendment made in article 2 of Schedule I of the Court-fees Act, 1870, by the Repealing and Amending Act, 1891 (12 of 1891), Sch. II, *see supra*, p. 37.

[2] Genl. Acts, Vol. II.

[3] Clause 6, as it now stands, forms the subject of a separate notification, and is inserted here in this form for convenience of reference. *See* Notification No. 4344 S. R., dated 6th October, 1893, Gazette of India, 1893, Pt. I, p. 575.

[4] *See* now Act 5 of 1908, Genl. Acts, Vol. VI.

[5] Genl. Acts, Vol. III.

[6] *See* now the Indian Stamp Act, 1899 (2 of 1899), s. 42, Genl. Acts, Vol. V.

(14) to remit the fee chargeable on an application made for transfer of a stock-note from one circle to another under paragraph 6 of Resolution No. 2566, dated the 20th August, 1885;

(15) to remit the fees chargeable on the following documents, namely,

(*a*) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882,[1] or of a translation thereof, when the copy is given to an accused person;

(*b*) copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accused person;

(*c*) copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person;

(*d*) copy or translation of the judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail;

(*e*) copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;

(*f*) copy furnished to any person affected by a judgment or order passed by a Criminal Court, of the Judge's charge to the jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;

(*g*) copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court;

(*h*) copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;

(*i*) copies of judgments or depositions required by officers of the Police Department in the course of their duties;

(16) to direct that the fee chargeable—

(*a*) on an application to a Collector, or to any officer or person discharging all or any of the functions of a Collector, with respect either to liability to assessment or to the amount of an assessment under Act II of

[1] See now the Code of Criminal Procedure, 1898 (Act 5 of 1898), Genl. Acts, Vol. V.

II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), and

(*b*) on a copy of an order passed under section 26 of the same Act, shall be limited to one anna ;

(17) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office ;

(18) to direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share ;

(19) to direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification ;

[1] (19*a*) to remit the fee chargeable on an application for the grant of a license for the vend of stamps ;

[2] (19*b*) to direct that no Court-fee shall be charged on an application for the repayment of a fine or of any portion of a fine the refund of which has been ordered by competent authority;

[3] (19*c*) to remit the fees chargeable on applications for copies of documents detailed in clauses 4 and 15 *suprâ*;

[3] 19(*d*) to remit the duty chargeable in respect of Indian Probates, Letters of Administration or Succession Certificates on the share or other interest of a deceased member of a company formed under the Indian Companies Act, 1882 (VI of 1882), provided that the said share or interest was registered in a branch register in the United Kingdom under the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), and that such member was at the date of his decease domiciled elsewhere than in India ;

[3] 19(*e*) to remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed;

[3] 19(*f*) to remit the fee chargeable on applications and petitions presented to a Collector or any Revenue officer having jurisdiction equal or subordinate to a Collector for advice or assistance from the Agricultural Department of the Province ;

B.—Special

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[1] Clause (19 *a*) was inserted by Notification No. 4276-S. R., dated 23rd September, 1897, *see* Gazette of India, 1897, Pt. I, p. 864.

[2] Clause (19*b*) forms the subject of a separate Notification (No. 3389-S. R., dated 6th August, 1896, *see* Gazette of India, 1896, Pt. I, p. 604), and is inserted here in this form for convenience of reference.

[3] Clause (19*c*) forms the subject of a separate Notification (No. 1180-Exc., dated 24th February, 1905, *see* Gazette of India, 1905, Pt. I., p. 117).

Clauses 19(*c*) to 19(*f*) also form the subject of separate notifications, *see* Notifications Nos. 881-S. R., dated the 17th February 1900, 4385-S. R., dated the 19th August 1901, 6069-Exc., dated the 26th October 1906, Gazette of India, 1900, 1901, 1906, Pt. I, and pp. 100, 608 and 760, respectively.

B.—Special for the Presidency of Fort St. George only.

[1] (20) to direct that the fees chargeable on the following documents filed in claims preferred under the Madras Hereditary Village Offices Act, 1895 (Madras Act III of 1895), shall be limited to the sum specified below against each, namely :—

plaint, petition for execution or memorandum of appeal to a Collector—eight annas ;

memorandum of appeal to the Board of Revenue—two rupees ;

[1] (21) to remit the fees chargeable (*a*) on copies of judgments, decrees, or orders passed on claims preferred under the Madras Hereditary Village Offices Act, 1895 (Madras Act III of 1895), and (*b*) on applications filed by either party in the course of the trial of suits or appeals or in the course of execution of decrees under the said Act ;

(22) to remit the fees chargeable under the First Schedule on plaints in summary suits brought before Collectors under [2] Madras Act VIII of 1865 (*An Act to consolidate and improve the laws which define the process to be taken for the recovery of rent*) ;

(23) to reduce the fees chargeable in suits by Government raiyats, for the recovery of land sold for arrears of revenue, to the amount which would be chargeable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presentation of the plaint ;

[3](23*a*) to remit the fees chargeable under the said Act on applications made by toddy-drawers and shop-keepers for the grant of licenses permitting them or their servants to draw toddy from cocoanut and other palms.

[4] (23*b*) to remit the fees chargeable on all communications made under Chapter II of the Madras Proprietary Estates Village Service Act, 1894 (Mad. Act II of 1894) by a proprietor to any Revenue Officer relating to the appointment and control of village officers ;

[5] (23*c*) to remit the fees chargeable on certain applications made by cultivators of the hemp plant (*Cannabis Sativa or Indica*) in the Madras Presidency ;

[5] (23*d*) to remit the fee chargeable on applications made by distillers and warehouse-keepers in the Madras Presidency to the Excise officer in charge of the distillery or warehouse for the issue of a permit for the transport of country spirit ;

C.—Special

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[1] Clauses (20) and (21) were substituted for the original clauses by Notification No. 3449-S. R., dated the 6th August, 1897, Gazette of India, 1897, Pt. I, p. 696.

[2] *See* now Madras Estates Land Act, 1908 (Madras Act I of 1908).

[3] Clause (23*a*) was inserted by Notification No. 2661-S. R., dated the 15th June, 1897, *see* Gazette of India, 1897, Pt. I, p. 525.

[4] *See* Notification No. 3310-S. R., dated the 4th June, 1903, Gazette of India, 1903, Pt. I. p. 399.

[5] *See* Notification No. 225-S. R., dated the 11th January, 1901, Gazette of India, 1901, Pt. I, p. 32. And No. 6260-S. R., dated the 12th December, 1901, Gazette of India, 1901, Pt. I, p. 1030.

C.—Special for the Bombay Presidency only.

(24) to remit the fees chargeable under the Second Schedule on agreements required by rule 75 of the rules made by the Governor of Bombay in Council under clause (i) of section 214 of the [1]Bombay Land-revenue Code (Bom. Act V of 1879);

[2](25) *to direct that the fee chargeable on a plaint presented under the Mamlatdárs' Courts Act (Bom. Act III of 1876), shall not exceed eight annas;*

(26) to reduce to a uniform rate of four annas per copy the fee chargeable under article 7 of the First Schedule on copies of decrees or orders having the force of a decree issued by Mamlatdárs under the [3]Mamlatdárs Courts Act (Bom. Act III of 1876);

(27) to remit the fees chargeable under article 1 of the Second Schedule on all applications made to a Collector or other Revenue-officer, or to the Chief Controlling Revenue-authority, by any of the under-mentioned political pensioners, being the eldest sons or representatives of the ex-Amirs of Sindh and Sardars of note:

District.	Number and Names of Pensioners.
Karachi	1. Jam Murad Ali, son of Jam Mehr Ali, Jokia.
Hyderabad . . .	1. His Highness Mir Hassan Ali Khan, son of Mir Nasir Khan, Talpur. 2. His Highness Mir Nurmuhammad Khan, son of Mir Hasan Ali Khan, Talpur. 3. His Highness Mir Fateh Khan, son of Mir Sher Muhammad Khan, Talpur.
Sikarpur . . .	1. Mir Imam Baksh Khan, son of Mir Muhammad Hassan Khan. 2. Mir Walidad Khan, son of Mir Muhammad Hassan Khan. 3. Mir Ahmed Khan, son of Mir Muhammad Hassan Khan. 4. Mir Fazl Hassan Khan, son of Mir Sohrab Khan. 5. 3rd Dehra of the late Mir Muhammad Hassan Khan. 6. 1st Dehra of the late Mir Sohrab Khan. 7. 2nd Dehra of the late Mir Sohrab Khan. 8. Mir Najaf Ali Khan, walad Mir Ali Akbar Khan. 9. Mir Abdul Kadir Khan, walad Mir Ali Akbar Khan. 10. Mir Ali Madat Khan, son of Mir Nasir Khan. 11. Mir Ali Ahmed Khan, walad Mir Nasir Khan. 12. Bibi Vilayat, 2nd Dehra of the late Mir Nasir Khan. 13. Chand Bibi, 3rd Dehra of the late Mir Nasir Khan. 14. Naz Bibi, 2nd Dehra of the late Mir Muhammad Ali Khan. 15. Mir Mubarak Khan, walad Mir Wali Muhammad Khan. 16. Mir Gul Hassan Khan, walad Mir Wali Muhammad Khan. 17. Mir Khan

[1] Bom. Code, Vol. II.

[2] Clause (25) is superseded by the amendment made in article 4 of Schedule II of the Court-fees Act, 1870, by the Repealing and Amending Act, 1891 (12 of 1891), *see supra*, p. 63.

[3] *See* now the Bombay Mamlatdars' Courts Act, 1906 (Bom. Act 2 of 1906), Bom. Code, Vol. IV.

District.	Numbers and Names of Pensioners.
Shikarpur . . .	17. Mir Khan Muhammad Khan, walad Mir Wali Muhammad Khan. 18. Mir Yar Muhammad Khan, walad Mir Wali Muhammad Khan. 19. Bibi Chanae, 1st Dehra of Mir Wali Muhammad Khan. 20. Mir Ali Baksh Khan, walad Mir Fazl Muhammad Khan. 21. Mir Amir Baksh Khan, walad Mir Fazl Muhammad Khan. 22. Mir Gulam Murtaza Khan, walad Mir Chakar Khan. 23. Chief Dehra of the late Mir Ali Muhammad Khan. 24. 2nd Dehra of the late Mir Ali Muhammad Khan.

(28) to remit the fees chargeable on plaints under section 16 of the Dekkhan Agriculturists' Relief Act, XVII of 1879,[1] except in the district of Satara, where the said fees shall be reduced to one-half;

(29) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits for the redemption of mortgaged property when the plaintiff or, where there are several plaintiffs, any one of the plaintiffs is an agriculturist, and when such suits are instituted within [2][any] districts of the Bombay Presidency in which the Dekkhan Agriculturists' Relief Act, XVII of 1879[1] is [2][for the time being] in force, except in the district of Satara, where the said fees shall be reduced to one-half;

(30) to remit the fees chargeable in respect of powers-of-attorney furnished to relatives, servants or dependents under section 68 of the [1]Dekkhan Agriculturists' Relief Act, XVII of 1879;

(31) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits instituted before village-munsifs under Chapter V of the [1]Dekkhan Agriculturists' Relief Act, XVII of 1879;

(32) to remit the fees chargeable in respect of proceedings taken under section 19, second clause, of the [1]Dekkhan Agriculturists' Relief Act, XVII of 1879;

(33) to remit the fees chargeable in respect of proceedings in matters relating to insolvency under Chapter IV of the [1]Dekkhan Agriculturists' Relief Act, XVII of 1879;

(34) to reduce to one-half the fees chargeable in the case of suits to which Chapter II of the [1]Dekkhan Agriculturists' Relief Act, XVII of 1879, applies, except suits of the description mentioned in section 3, clause (*iv*) or clause (*x*), of that Act to which an agriculturist is not a party:

Provided that, when the reduced fee amounts to a fraction of an anna, the fee chargeable shall be one anna;

(35) to

[1] For Act 17 of 1879, *see* Bom. Code, Vol. I.

[2] These words were altered and inserted respectively by Notification No. 2844-S. R., dated the 23rd May, 1902, Gazette of India, 1902, Pt. I, p. 387.

(35) to remit the fees chargeable on copies of documents furnished by a Court of Session or the High Court in the Presidency of Bombay, or by the Sadar Court in Sind, to a pleader appointed by the Court to defend a person accused of murder;

[1](35*a*) to remit the fees chargeable under article 1, clauses (*b*) and (*c*) of Schedule II on applications made to a Collector, or other Revenue-officer, or to any Chief Controlling Revenue or Executive Authority, for permission to cut and remove jungle-wood for fuel, or thorns for fencing, from lands which are unalienated and unoccupied within the meaning of the [2]Bombay Land-Revenue Code;

[3](35*b*) to remit the fees chargeable on certified copies on applications for certified copies of entries in record-of-rights maintained under the Bombay Land Record-of-rights Act, 1903 (Bom. Act IV of 1903), and on application for such copies when required for filing in Court under s. 10(*1*) of the Act;

[4](35*c*) to remit the fees chargeable on applications made by distillers, warehouse-keepers in Bombay to the Excise officer in charge of the distillery or warehouse for the issue of a permit for the transport of country spirit;

D.—Special for Bengal only.

(36) to remit in the Hill Tracts of Chittagong all the fees mentioned in the First and Second Schedules;

(37) to declare that the proper fee to be charged upon an application to deposit in any Court, rent not exceeding the sum of fifteen rupees, shall be as follows:

	Proper Fee.
If the amount deposited does not exceed Rs. 2-8	one anna.
If the amount deposited exceeds Rs. 2-8, but does not exceed Rs. 5 .	two annas.
If the amount deposited exceeds Rs. 5, but does not exceed Rs. 10 .	four annas.
If the amount deposited exceeds Rs. 10, but does not exceed Rs. 15 .	six annas.

Provided that no fee shall be chargeable on an application to deposit rent in respect of which a fee is chargeable under any rule framed under sub-section (*2*) of section 61 of the [5]Bengal Tenancy Act, VIII of 1885;

[6](37*a*) to remit the fees chargeable on application by ryots in the Rajshahi district for licenses to cultivate the hemp plant;

(37*b*) to

[1] *See* Notification No. 2325-S. R., dated 1st June, 1893, Gazette of India, 1893, Pt. I, p. 311.

[2] Bom. Code, Vol. II.

[3] *See* Notification No. 4357-S. R., dated the 20th July, 1903, Gazette of India, 1903, Pt. I, p. 614, and of No. 5319-S. R., dated the 3rd September, 1903, *see ibid*, p. 828.

[4] *See* Notification No. 4772-Exc., dated the 13th August, 1908, Gazette of India, 1908, Pt. I, p. 784.

[5] Ben. Code, Vol. II.

[6] *See* Notification No. 1013-S. R., dated 3rd March, 1897, Gazette of India, 1897, Pt. I, p. 177.

[1](37*b*) to remit the fees chargeable on applications or petitions of objection referring to any entry made or proposed to be made in a draft record-of-rights prepared under Chapter 10 of the [2]Bengal Tenancy Act, 1885 (VIII of 1885), as amended by the Bengal Tenancy Act (Amendment) Act, 1898 (Bengal Act III of 1898) : provided that such applications or petitions are presented before the publication of such draft record under section 103A, sub-section (*1*), of the said Act ;

[3](37) to remit the fees chargeable on certified copies of entries in records-of-rights furnished in accordance with any rules for the time being in force under the [2]Bengal Tenancy Act, (VIII of 1885) after the final publication of such records-of-rights under section 103A (*2*) of that Act ;

E.—Special for the Province of Agra only.

(38) to reduce to eight annas the fee chargeable on a copy of any number of entries in a settlement-record relating to any one village in Kumaon or Garhwal ;

(39) to remit the fees chargeable on all documents filed, exhibited or recorded in, or received or furnished by, the Court of the Special Judge appointed under the[4] Jhansi Encumbered Estates Act, XVI of 1882 ;

(40) to remit the fees chargeable on all documents connected with the proceedings in the Court of the Commissioner under the [4] Jhansi Encumbered Estates Act, XVI of 1882, except on memoranda of appeal and on applications for revision of any decision or order of the Special Judge under Chapter VI of the said Act;

(41) to direct that the fee chargeable on any appeal against a decision of the Special Judge under Chapter VI of the [4]Jhansi Encumbered Estates Act, XVI of 1882, shall not exceed eight annas ;

F.—Special for the United Provinces only.

[5](41*a*) to remit in the N.-W. P. and Oudh the fees chargeable on—

(*a*) applications presented to the Collector or any other officer empowered in this behalf by occupiers of land to cultivate the hemp plant;

(*b*) applications presented to the officers aforesaid by owners or occupiers of land on which the hemp plant grows spontaneously or by persons authorised by them in this behalf for licenses to collect and store such plant as *bhang* ;

(c) application

[1] *See* Notification No. 321-S. R., dated 19th January, 1899, *see* Gazette of India, 1899, Pt. I, p. 31.

[2] Ben. Code, Vol. II.

[3] Clause (37 *c*) forms the subject of a separate Notification (No. 4634-Exc., dated 17th August, 1905), *see* Gazette of India, 1905, Pt. I, p. 605.

[4] *See* now the Bundelkhand Encumbered Estates Act, 1903 (U. P. Act I of 1903) U. P. Code, Vol. II.

[5] *See* Notification No. 3380-S. R., dated 7th August, 1896, *see* Gazette of India, 1896, Pt. I, p. 604.

(*c*) applications presented to the officers aforesaid by farmers and licensed wholesale vendors of intoxicating drugs authorised in this behalf under arrangements made with the owners and occupiers of land on which the hemp plant grows spontaneously for licenses to collect the produce as *bhang* and to remove it for sale;

[1](41*b*) (*1*) to remit the fees payable on all documents filed, exhibited or recorded in, or furnished by, the Court of the Special Judge under the Bundelkhand Encumbered Estates Act, 1903 (U. P. Act I of 1903);

(*2*) to remit the fees payable on all documents connected with the proceedings in the Court of the Commissioner under the Act except on memoranda of appeal and on applications for revision of any decision or order of the Special Judge under Chapter VI thereof;

(*3*) to reduce the fee payable on any appeal against a decision of the Special Judge under Chapter VI of the Act;

F(1).—Special for the North-West Frontier Province.

[2](41*c*) to remit the fees chargeable on copies of all records maintained under Chapter IV of the Punjab Land-revenue Act, 1887 (XVII of 1887), as in force in the North-West Frontier Province, when filed, exhibited or recorded in any Court of Justice or furnished by any public officer;

G.—Special for the Punjab only.

(42) to remit the fees chargeable on copies of orders or proceedings under section 47 of the [3]Punjab Land-revenue Act, XVII of 1887, made or recorded by Collectors or other Revenue-officers engaged in revising a record-of-rights under a notification published in accordance with section 32 of the said Act:

Provided that the copy is furnished for the purpose of being filed with an application or petition to a Collector or other Revenue-officer engaged as aforesaid in revising a record-of-rights, or to the Commissioner of the Division, or to the Financial Commissioner, Punjab, relating to matters connected with the assessment of land or the ascertainment of rights thereto, or interests therein, if presented previous to the final confirmation of such revision;

(43) to remit the fees chargeable on applications under section 97 of the [3]Punjab Land-revenue Act, XVII of 1887, made by village-officers in accordance with the provisions of rule 83 of the rules under that Act published with the [4]Notification of the Punjab Government, No. 76, dated the 1st March, 1888;

Punjab

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[1] *See* Notification No. 3844-S. R., dated 26th June, 1903, Gazette of India, 1903, Pt. I, p. 538.

[2] *See* Notification No. 5481-S. R., dated the 15th October, 1902, Gazette of India, 1902, Pt. I, p. 753.

[3] Punj. and N.-W. Code.

[4] *See* Punjab Gazette, 1888, Pt. I, pp. 279 and 301.

[1] (43*a*) to remit in the territories administered by the Lieutenant-Governor of the Punjab the fees chargeable on plaints and suits brought against British subjects by Bhittanis ordinarily residing outside British India:—

(*i*) for the recovery of debts;

(*ii*) appertaining to the custody of a woman; or

(*iii*) appertaining to inheritance;

[2](43*b*) to remit in the territories administered by the Lieutenant-Governor of the Punjab, the fees chargeable on copies of all records maintained under the provisions of Chapter IV of the Punjab Land-revenue Act, 1887 (XVII of 1887), when such copies are exhibited or recorded in any Court of Justice or are received or furnished by any public officer;

H.—Special for Burma only.

[3] (44) to remit the fees chargeable on the following documents furnished to cultivators, namely:

certified copies of extracts from settlement or supplementary survey registers containing particulars of the holdings of cultivators;

[3] (45) to remit the fees chargeable in Upper Burma on plaints, applications, petitions and copies which are filed, exhibited or recorded in the Court of a Circle Officer, or in any Court presided over by a Thugyi or Myothugyi, or which are received or furnished by a Thugyi or Myothugyi;

Explanation—For the purposes of this clause the expression "Thugyi or Myothugyi" includes any person, however designated, who in any part of Upper Burma occupies a position similar to that which is held in other parts by a Thugyi or Myothugyi;

[4] (46) to remit in Lower Burma the fees chargeable on applications presented under section 45 of the [5] Burma Land and Revenue Act (II of 1876), by Revenue-officers with a view to the realization of arrears of revenue;

[6] (46*a*) to remit in all parts of Burma except the Shan States, the fees chargeable under section 35 of the Act on applications presented to officers of land-revenue for the notification of errors in the assessment of land-revenue;

I.—*Special*

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[1] *See* Notification No. 2807-S. R., dated 26th June, 1896, Gazette of India, 1896, Pt. I, p. 604.

[2] *See* Notification No. 4283-S. R., dated the 6th August, 1902, Gazette of India, 1902, Pt. I, p. 577.

[3] Clauses 44 and 45 were substituted for clauses 44 to 46 by Notification No. 4724-S. R., dated the 22nd October 1897, *see* Gazette of India, 1897, Pt. I, p. 956.

[4] Notification No. 2243-S. R., dated 22nd May, 1896, Gazette of India, 1896, Pt. I, p. 379.

[5] Bur Code.

[6] *See* Notification No. 4572-S. R., dated the 2nd August, 1902, Gazette of India, 1902, Pt. I, p. 613.

Appendix.

I.—Special for the Central Provinces only.

(47) *to direct that the fee chargeable on a petition of objection to assessment under* [1] *Act XIV of 1867 (An Act to provide for the assessment of the Pandhari-tax in certain parts of the Central Provinces) shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna ;*

[2] (47*a*) to remit the fees chargeable on applications presented to Courts in the Central Provinces with reference to sections 257A. and 258 of the Code of Civil Procedure (Act XIV of 1882) in relation to awards made in the course of conciliation proceedings held with the sanction of the Local Government ;

K.—Special for the Bombay Presidency, Bengal, the North-Western Provinces and Oudh, the Punjab, Lower Burma, the Central Provinces, Ajmer and Coorg.

[3](48) *to direct that whenever, upon payment of the full fee, a certificate of administration has been granted under* [4] *Act XL of 1858 (An Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)* or [4]Act XX of 1864 *(An Act for making better provision for the care of the persons and property of Minors in the Presidency of Bombay), and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fee shall be chargeable upon the fresh certificate so granted.*

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[1] Rep. Act 6 of 1902. The tax so called was abolished by the same Act. This clause is therefore absolete.

[2] *See* Notification (No. 4064-S. R., dated the 25th July, 1902), Gazette of India, Pt. I, p. 550.

[3] Clause K (48) is obsolete.

[4] The Minors Act (40 of 1858) and the Minors (Bombay) Act (20 of 1864) were repealed by the Guardians and Wards Act, 1890 (8 of 1890), Genl. Acts, Vol. IV.

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Nothing hereinafter contained shall be deemed to have the force of law.

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